



3014 (02-09-04)

ANNUAL REPORT

OF

Name: EDGERTON MUNICIPAL WATER UTILITY

Principal Office: 12 ALBION STREET
EDGERTON, WI 53534

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NATALIE FEGGESTAD of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/25/2003
(Date)

FINANCE DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EDGERTON MUNICIPAL WATER UTILITY

Utility Address: 12 ALBION STREET
EDGERTON, WI 53534

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site: cityofedgerton.com

Utility employee in charge of correspondence concerning this report:

Name: NATALIE FEGGESTAD

Title: FINANCE DIRECTOR

Office Address:

12 ALBION STREET
EDGERTON, WI 53534

Telephone: (608) 884 - 3341

Fax Number: (608) 884 - 8892

E-mail Address: nfeggestad@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JIM KAPELLAN

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

12 ALBION STREET
EDGERTON, WI 53534

Telephone: (608) 884 - 3341

Fax Number: (608) 884 - 8892

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2387**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 3/14/2003**Period covered by most recent audit:** 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR RANDY OREN**Title:** UTILITY SUPERVISOR**Office Address:**
12 ALBION STREET
EDGERTON, WI 53534**Telephone:** (608) 884 - 3341**Fax Number:** (608) 884 - 8892**E-mail Address:** roren@charter.net

Name of utility commission/committee: EDGERTON UTILITY COMMISSION

Names of members of utility commission/committee:KERRY BRODERICK
PAUL DAVIS
JAMES KAPELLEN
MARK RAPPE
LAWANNA SCHIELDT
DAVE THOMAS
RON WEBB

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	731,515	604,461	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	354,445	283,410	2
Depreciation Expense (403)	150,313	145,573	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	129,236	125,255	5
Total Operating Expenses	633,994	554,238	
Net Operating Income	97,521	50,223	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,521	50,223	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,292	20,180	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,292	20,180	
Total Income	103,813	70,403	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	103,813	70,403	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	89,619	93,075	14
Amortization of Debt Discount and Expense (428)	1,633	1,633	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	91,252	94,708	
Net Income	12,561	(24,305)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	617,824	642,129	20
Balance Transferred from Income (433)	12,561	(24,305)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	630,385	617,824	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	6,292	5
Total (Acct. 419):	6,292	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	731,515	0	0	0	731,515	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	731,515	0	0	0	731,515	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	159,400		159,400	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	159,400	0	159,400	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,314,744	8,201,694	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,192,011	1,059,519	2
Net Utility Plant	7,122,733	7,142,175	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	500	500	6
Special Funds (125)	247,962	244,966	7
Total Other Property and Investments	248,462	245,466	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	137,066	214,983	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	180,807	145,604	11
Other Accounts Receivable (143)	0	20,043	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	24,968	24,746	15
Prepayments (165)	5,037	2,578	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	347,878	407,954	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,868	24,501	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	22,868	24,501	
Total Assets and Other Debits	7,741,941	7,820,096	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,537,011	1,546,726	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	630,385	617,824	23
Total Proprietary Capital	2,167,396	2,164,550	
LONG-TERM DEBT			
Bonds (221)	1,425,000	1,490,000	24
Advances from Municipality (223)	285,987	321,744	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,710,987	1,811,744	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,142	29,777	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	118,371	115,306	31
Interest Accrued (237)	29,884	31,062	32
Other Current and Accrued Liabilities (238)	12,676	11,236	33
Total Current and Accrued Liabilities	204,073	187,381	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)	35,520	32,456	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	35,520	32,456	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,623,965	3,623,965	41
Total Liabilities and Other Credits	7,741,941	7,820,096	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,314,744	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,314,744	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,192,011	0	0	0	10
Total Accumulated Provision	1,192,011	0	0	0	
Net Utility Plant	7,122,733	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,059,519				1,059,519	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	150,313				150,313	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,853				4,853	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	155,166	0	0	0	155,166	13
Debits during year						14
Book cost of plant retired	15,823				15,823	15
Cost of removal	6,851				6,851	16
Other debits (specify):						17
					0	18
Total debits	22,674	0	0	0	22,674	19
Balance End of Year	1,192,011	0	0	0	1,192,011	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	24,968	24,746	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	24,968	24,746	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 BONDS	1,633	428	22,868	1
Total			22,868	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,546,726	1
Changes during year (explain):		
ADJUST CAPITAL PAID IN FOR HIGHWAY/HIGH ST PROJECT	(9,715)	2
Balance end of year	<u>1,537,011</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	03/01/2016	6.00%	1,425,000	1
Total Bonds (Account 221):				1,425,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM WASTE WATER	01/01/2001	12/31/2010	0.00%	111,102	1
ADVANCE FROM MUNICIPALITY	01/01/2001	12/31/2010	0.00%	174,885	2
Total for Account 223				285,987	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	115,306	1
Accruals:		
Charged water department expense	129,236	2
Charged electric department expense		3
Charged sewer department expense	1,614	4
Other (explain):		
NONE		5
Total Accruals and other credits	130,850	
Taxes paid during year:		
County, state and local taxes	115,306	6
Social Security taxes	11,910	7
PSC Remainder Assessment	569	8
Other (explain):		
NONE		9
Total payments and other debits	127,785	
Balance end of year	118,371	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 BONDS	31,062	89,619	90,797	29,884	1
Subtotal	31,062	89,619	90,797	29,884	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	31,062	89,619	90,797	29,884	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,623,965	0	0	0	0	3,623,965	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,623,965	0	0	0	0	3,623,965	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	425,275					425,275	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	500	2
Total (Acct. 124):	500	
Special Funds (125):		
SPECIAL REDEMPTION FUND	88,014	3
DEBT RESERVE FUND	159,948	4
Total (Acct. 125):	247,962	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	180,807	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	180,807	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	5,037	14
Total (Acct. 165):	5,037	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,180,583	0	0	0	8,180,583	1
Materials and Supplies	24,857	0	0	0	24,857	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,125,765	0	0	0	1,125,765	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,623,965	0	0	0	3,623,965	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,455,710	0	0	0	3,455,710	
Net Operating Income	97,521	0	0	0	97,521	8
Net Operating Income as a percent of Average Net Rate Base	2.82%	N/A	N/A	N/A	2.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,541,868	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	624,104	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,165,972	
Net Income		
Net Income	12,561	5
Percent Return on Proprietary Capital	0.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

A rate increase approved by the PSC in 2001 took effect for the first billing period of 2002.
The overall rate increase was 20%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

The total payroll distribution reported in the 2001 PSC Report should have been \$148,467.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

No interest is being charged by the municipality or the wastewater utility on the advances to the water utility.

Identification and Ownership - Contacts (Page iv)

Dear Ms. Fegestad:

2002 Analytical Review DWCCA--ELE

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-5, a footnote indicates that Account 622 includes costs for gas heat in the well houses. Heating costs should more appropriately be reported in Account 623. Please follow that procedure in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	723,969	1
Total Sales of Water	723,969	
Other Operating Revenues		
Forfeited Discounts (470)	4,492	2
Miscellaneous Service Revenues (471)	467	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,587	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,546	
Total Operating Revenues	731,515	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	43,555	8
Pumping Expenses (620-625)	30,966	9
Water Treatment Expenses (630-635)	7,913	10
Transmission and Distribution Expenses (640-655)	120,894	11
Customer Accounts Expenses (901-904)	28,254	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	122,863	14
Total Operation and Maintenance Expenses	354,445	
Other Operating Expenses		
Depreciation Expense (403)	150,313	15
Amortization Expense (404-407)		16
Taxes (408)	129,236	17
Total Other Operating Expenses	279,549	
Total Operating Expenses	633,994	
NET OPERATING INCOME	97,521	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	27	76	1
Commercial	1	4	11	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	31	87	
Metered Sales to General Customers (461)				
Residential	1,669	77,549	340,147	4
Commercial	171	29,793	92,487	5
Industrial	17	1,787	7,395	6
Total Metered Sales to General Customers (461)	1,857	109,129	440,029	
Private Fire Protection Service (462)	9		7,970	7
Public Fire Protection Service (463)	1		223,099	8
Other Sales to Public Authorities (464)	29	11,917	33,116	9
Sales to Irrigation Customers (465)	53	2,662	6,947	10
Sales for Resale (466)	1	4,959	12,721	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,954	128,698	723,969	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF FULTON	CITY METER	4,959	12,721	1
Total		4,959	12,721	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	223,099	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	223,099	
Forfeited Discounts (470):		
Customer late payment charges	4,492	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,492	
Miscellaneous Service Revenues (471):		
SERVICE CONNECTION FEES	467	7
Total Miscellaneous Service Revenues (471)	467	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,537	10
Other (specify):		
MISCELLANEOUS	50	11
Total Other Water Revenues (474)	2,587	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	25,840	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	673	3
Maintenance of Water Source Plant (605)	17,042	4
Total Source of Supply Expenses	43,555	
PUMPING EXPENSES		
Operation Labor (620)	9,176	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,790	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	30,966	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,727	10
Chemicals (631)	1,582	11
Operation Supplies and Expenses (632)	4,604	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,913	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,065	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	75,551	16
Maintenance of Mains (651)	8,773	17
Maintenance of Services (652)	3,647	18
Maintenance of Meters (653)	14,042	19
Maintenance of Hydrants (654)	6,816	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	120,894	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,825	22
Accounting and Collecting Labor (902)	16,530	23
Supplies and Expenses (903)	4,899	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	28,254	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,591	27
Office Supplies and Expenses (921)	5,772	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,707	30
Property Insurance (924)	5,559	31
Injuries and Damages (925)	3,320	32
Employee Pensions and Benefits (926)	61,243	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	3,147	36
Maintenance of General Plant (935)	524	37
Total Administrative and General Expenses	122,863	
Total Operation and Maintenance Expenses	354,445	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		118,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METERS CHARGED TO SEWER UTILITY	1,614	2
Net property tax equivalent		116,757	
Social Security		11,910	3
PSC Remainder Assessment		569	4
Other (specify): NONE			5
Total tax expense		129,236	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225938				3
County tax rate	mills		6.854003				4
Local tax rate	mills		8.252768				5
School tax rate	mills		11.339712				6
Voc. school tax rate	mills		1.939654				7
Other tax rate - Local	mills		0.729871				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.341946				10
Less: state credit	mills		1.792235				11
Net tax rate	mills		27.549711				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.252768				14
Combined School Tax Rate	mills		13.279366				15
Other Tax Rate - Local	mills		0.729871				16
Total Local & School Tax	mills		22.262005				17
Total Tax Rate	mills		29.341946				18
Ratio of Local and School Tax to Total	dec.		0.758709				19
Total tax net of state credit	mills		27.549711				20
Net Local and School Tax Rate	mills		20.902220				21
Utility Plant, Jan. 1	\$	8,201,694	8,201,694				22
Materials & Supplies	\$	24,746	24,746				23
Subtotal	\$	8,226,440	8,226,440				24
Less: Plant Outside Limits	\$	1,828,900	1,828,900				25
Taxable Assets	\$	6,397,540	6,397,540				26
Assessment Ratio	dec.		0.885198				27
Assessed Value	\$	5,663,090	5,663,090				28
Net Local & School Rate	mills		20.902220				29
Tax Equiv. Computed for Current Year	\$	118,371	118,371				30
Tax Equivalent per 1994 PSC Report	\$	67,819					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	118,371					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,950		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,549		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,499	0	
PUMPING PLANT			
Land and Land Rights (320)	516		12
Structures and Improvements (321)	155,075		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,011		17
Diesel Pumping Equipment (326)	29,583		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	55,480		20
Total Pumping Plant	338,665	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,415		23
Total Water Treatment Plant	2,415	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	61,583		24
Structures and Improvements (341)	52,631		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,950	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,549	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	162,499	
PUMPING PLANT				
Land and Land Rights (320)			516	12
Structures and Improvements (321)			155,075	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,011	17
Diesel Pumping Equipment (326)			29,583	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			55,480	20
Total Pumping Plant	0	0	338,665	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,415	23
Total Water Treatment Plant	0	0	2,415	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			61,583	24
Structures and Improvements (341)			52,631	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	239,697		26
Transmission and Distribution Mains (343)	5,688,841	184,261	27
Fire Mains (344)	0		28
Services (345)	835,664	48,257	29
Meters (346)	174,397	8,124	30
Hydrants (348)	361,869	37,932	31
Other Transmission and Distribution Plant (349)	2,710	4,996	32
Total Transmission and Distribution Plant	7,417,392	283,570	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,456		35
Computer Equipment (391.1)	7,915	574	36
Transportation Equipment (392)	47,055		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	39,753		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,758		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,515		44
Other Tangible Property (399)	0		45
Total General Plant	125,452	574	
Total utility plant in service directly assignable	8,046,423	284,144	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,046,423	284,144	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			239,697	26
Transmission and Distribution Mains (343)	6,272		5,866,830	27
Fire Mains (344)			0	28
Services (345)	1,200		882,721	29
Meters (346)	3,988		178,533	30
Hydrants (348)	300		399,501	31
Other Transmission and Distribution Plant (349)			7,706	32
Total Transmission and Distribution Plant	11,760	0	7,689,202	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			10,456	35
Computer Equipment (391.1)	563		7,926	36
Transportation Equipment (392)			47,055	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	3,500		36,253	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,758	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			15,515	44
Other Tangible Property (399)			0	45
Total General Plant	4,063	0	121,963	
Total utility plant in service directly assignable	15,823	0	8,314,744	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	15,823	0	8,314,744	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,877	12,877	1
February			10,475	10,475	2
March			11,974	11,974	3
April			10,983	10,983	4
May			11,855	11,855	5
June			12,314	12,314	6
July			15,121	15,121	7
August			12,502	12,502	8
September			11,956	11,956	9
October			12,487	12,487	10
November			10,413	10,413	11
December			12,739	12,739	12
Total annual pumpage	0	0	145,696	145,696	
Less: Water sold				128,698	13
Volume pumped but not sold				16,998	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				2,850	19
Volume pumped but unaccounted for				14,148	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				767	23
Date of maximum: 3/11/2002					24
Cause of maximum:					25
water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				249	26
Date of minimum: 11/8/2002					27
Total KWH used for pumping for the year				176,357	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GROUND WATER WELL	2	880	6	936,000	Yes	1
GROUND WATER WELL	3	1,125	8	1,404,000	Yes	2
GROUND WATER WELL	4	1,161	10	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	EAST FULTON STREET	WEST FULTON STREET	HAIN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	1990	1990	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	975	850	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1990	1961	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	100	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST TOWER	WEST TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1961	1977	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	1	1	10
Total capacity in gallons (actual)	400,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	0	0	0	0	0
M	D	4.000	20,250	0	1,565	0	18,685
A	D	6.000	5,240	0	0	0	5,240
M	D	6.000	51,475	0	0	0	51,475
M	D	8.000	39,322	1,565	0	0	40,887
M	D	10.000	19,747	0	0	0	19,747
M	D	12.000	15,054	0	0	0	15,054
M	D	16.000	12,060	0	0	0	12,060
Total Within Municipality			163,148	1,565	1,565	0	163,148
M	D	6.000	26,377	0	0	0	26,377
M	D	8.000	4,166	0	0	0	4,166
Total Outside of Municipality			30,543	0	0	0	30,543
Total Utility			193,691	1,565	1,565	0	193,691

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	794	0	30	0	764		1
M	0.750	324	0	0	0	324		2
L	1.000	11	0	0	0	11		3
M	1.000	723	33	0	0	756	94	4
M	1.125	77	0	0	0	77	9	5
M	2.000	36	0	0	0	36	5	6
M	4.000	2	0	0	0	2	1	7
M	6.000	12	0	0	0	12	11	8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1	0	10
Total Utility		1,981	33	30	0	1,984	120	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,556	24	15	(4)	1,561	80	1
0.750	260	12	5	4	271	6	2
1.000	36	0	0	(2)	34	0	3
1.250	3	0	0	0	3	0	4
1.500	27	0	0	2	29	1	5
2.000	23	1	0	3	27	1	6
3.000	1	0	0	0	1	0	7
4.000	1	1	0	0	2	0	8
6.000	2	0	1	0	1	0	9
10.000	1	0	1	0	0	0	10
Total:	1,910	38	22	3	1,929	88	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,396	71	9	12	58	15	1,561	1
0.750	207	45	3	0	3	13	271	2
1.000	3	21	3	3	1	3	34	3
1.250	0	3	0	0	0	0	3	4
1.500	1	21	1	2	0	4	29	5
2.000	0	8	1	12	2	4	27	6
3.000	0	1	0	0	0	0	1	7
4.000	0	1	0	0	1	0	2	8
6.000	0	0	1	0	0	0	1	9
10.000	0	0	0	0	0	0	0	10
Total:	1,607	171	18	29	65	39	1,929	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1			(1)	0	1
Within Municipality	271	5	3	5	278	2
Total Fire Hydrants	272	5	3	4	278	
Flushing Hydrants						
	21				21	3
Total Flushing Hydrants	21	0	0	0	21	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 278

Number of distribution system valves end of year: 402

Number of distribution valves operated during year: 402

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

622 - Power purchased for pumping decreased due to a decrease in the rates charged for gas and electric by the utility company. This account includes costs for gas heat in the well houses which is not billed based on KWH. Therefore, dividing the total cost reported in this account by the KWH reported on Schedule W-10 will not provide an accurate cost per KWH.

650 - Maintenance of standpipe increased due to the painting of a water tower in 2002.

923 - Outside services employed decreased due to professional fees totaling approximately \$7,600 incurred in 2001 for the preparation of a 5-year financial forecast.

928 - Regulatory commission expense decreased due to professional fees charged to prepare and file a rate study with the PSC in 2001.

Property Tax Equivalent (Water) (Page W-07)

Other Tax Rate - Local represents the tax rate for the Edgerton Joint Fire Protection District.

Water Utility Plant in Service (Page W-08)

For water mains and services, dollars were added to the plant in service schedule in 2002 for units which were added to schedules W-15 and W-16 in 2001.

Water Mains (Page W-15)

The 2002 water mains were paid for by the water utility.

Water Services (Page W-16)

The 2002 additions to water services were paid for by the water utility.

Meters (Page W-17)

Adjustments in column (e) were made to reconcile the schedule to the physical inventory of meters.

The 6" meter is in a very large industrial facility. We have been unable to find anyone that will perform in-line testing of this meter.

Hydrants and Distribution System Valves (Page W-18)

One hydrant was incorrectly reported as outside of the municipality and was reclassified to properly report it as inside the municipality. An additional 4 hydrants were adjusted to reconcile the schedule to the physical inventory of hydrants.
